

**AMENDMENTS TO THE CLAIMS**

The listing of claims below replaces all prior versions of claims in the application.

1-2. (Canceled)

3. (Previously Presented) The polarizing plate according to claim 4, wherein the polarizer is a polyvinyl alcohol-based polarizer and the transparent protective film is a cellulose-based transparent protective film.

4. (Currently Amended) A polarizing plate in which a transparent protective film is provided on at least one surface of a polarizer with an adhesive layer, wherein the adhesive layer is formed with an adhesive for polarizing plate comprising a crosslinking agent in ~~the range~~ a range of more than 30 parts by weight and 46 parts by weight or less relative to 100 parts by weight of a polyvinyl alcohol-based resin having an acetoacetyl group having a degree of modification by the acetoacetyl group of from 2 to 7 mol %, a saponification degree of from about 85 to 100 mol %, and an average degree of polymerization of from about 100 to 3,000; wherein a thickness of the adhesive layer is from 1 to 95 nm, and wherein the crosslinking agent comprises a compound having a methylol group.

5. (Canceled)

6. (Withdrawn – Currently Amended) A fabrication method for ~~polarizing a~~ polarizing plate in which a transparent protective film is provided on at least one surface of a polarizer with an adhesive layer, comprising the steps of:

preparing ~~the adhesive for polarizing plate according to claim 1~~ comprising a crosslinking agent in a range of more than 30 parts by weight and 46 parts by weight or less relative to 100 parts by weight of a polyvinyl alcohol-based resin having an acetoacetyl group with a degree of modification by the acetoacetyl group of from 2 to 7 mol %, a saponification degree of from about 85 to 100 mol %, and an average degree of polymerization of from about 100 to about 3,000, and

coating the adhesive ~~for polarizing plate~~ on a surface of the polarizer ~~on which the adhesive layer is formed~~ and/or a surface of the transparent protective film ~~on which the adhesive layer is formed~~; and

adhering the transparent protective film and the polarizer;

wherein a thickness of the adhesive layer is from 1 to 95 nm.

7. (Withdrawn) The fabrication method for polarizing plate according to claim 6, wherein a time taken until the adhesive for polarizing plate is coated after the adhesive for polarizer is prepared is 240 min or less.

8. (Withdrawn) The fabrication method for polarizing plate according to claim 6, wherein the preparation step for the adhesive for polarizing plate, the coating step for the adhesive for polarizing plate and the adhesion step of adhering the transparent protective film and the polarizer are all conducted at a temperature in the state of from 25 to 50°C.

9. (Previously Presented) An optical film comprising at least one polarizing plate according to claim 4.

10. (Previously Presented) An image display comprising a polarizing plate according to claim 4.

11. (Previously Presented) An image display comprising the optical film according to claim 9.

12. (Currently Amended) The ~~adhesive for~~ polarizing plate according to claim 4, wherein the transparent protective film has a retardation value in a film thickness direction represented by  $R_{th} = [(n_x + n_y) / 2 - n_z] \times d$  of from -90 nm to +75 nm, (where,  $n_x$  and  $n_y$  represent principal indices of refraction in a film plane,  $n_z$  represents refractive index in a film thickness direction, and  $d$  represents a film thickness).

13-15. (Canceled)

16. (New) A polarizing plate in which a transparent protective film is provided on at least one surface of a polarizer with an adhesive layer, wherein the adhesive layer is formed with an adhesive for polarizing plate comprising a crosslinking agent in a range of more than 30 parts by weight and 46 parts by weight or less relative to 100 parts by weight of a polyvinyl alcohol-based resin having an acetoacetyl group having

a degree of modification by the acetoacetyl group of about 5 mol %,

a saponification degree of from about 95 %, and

an average degree of polymerization of about 1200;

wherein a thickness of the adhesive layer is from 1 to 95 nm, and

wherein the crosslinking agent comprises a compound having a methylol group.

17. (New) The polarizing plate according to claim 16, wherein the polarizer is a polyvinyl alcohol-based polarizer and the transparent protective film is a cellulose-based transparent protective film.

18. (New) An optical film comprising at least one polarizing plate according to claim 16.

19. (New) An image display comprising a polarizing plate according to claim 16.

20. (New) An image display comprising the optical film according to claim 18.

21. (New) The polarizing plate according to claim 16, wherein the transparent protective film has a retardation value in a film thickness direction represented by  $R_{th} = [(n_x + n_y)] / 2 - n_z] \times d$  of from -90 nm to +75 nm, (where,  $n_x$  and  $n_y$  represent principal indices of refraction in a film plane,  $n_z$  represents refractive index in a film thickness direction, and  $d$  represents a film thickness).

22. (New) A method of fabricating the polarizing plate of claim 16 in which a transparent protective film is provided on at least one surface of a polarizer with an adhesive layer, comprising the steps of:

preparing an adhesive comprising a crosslinking agent in a range of more than 30 parts by weight and 46 parts by weight or less relative to 100 parts by weight of a polyvinyl alcohol-based resin having an acetoacetyl group having

a degree of modification by the acetoacetyl group of about 5 mol %,

a saponification degree of from about 95 %, and

an average degree of polymerization of from about 1200;

coating the adhesive in a layer having a thickness from 1 to 95 nm on a surface of the polarizer and/or a surface of the transparent protective film; and

adhering the transparent protective film and the polarizer.

23. (New) The fabrication method for polarizing plate according to claim 22, wherein a time taken until the adhesive for polarizing plate is coated after the adhesive for polarizer is prepared is 240 min or less.

24. (New) The fabrication method for polarizing plate according to claim 22, wherein the preparation step for the adhesive for polarizing plate, the coating step for the adhesive for polarizing plate and the adhesion step of adhering the transparent protective film and the polarizer are all conducted at a temperature in the state of from 25 to 50°C.